



Order Filed on September 30, 2019
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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Our File No. 1140.57126

IN THE MATTER OF

Reginald Sainte-Rose and Naeemah Sainte-Rose,
Debtor(s)

CASE NO.: 16-25152
CHAPTER 13
ADV NO.: N/A
HEARING DATE: October 16, 2019
JUDGE: CHRISTINE GRAVELLE

**CONSENT ORDER TO REDUCE OR EXPUNGE NEW JERSEY DIVISION
OF TAXATION CLAIMS FOR POST-PETITION INCOME TAXES,
PROVIDE FOR FILING OF AMENDED PROOF OF CLAIM AND CREDIT
CERTAIN REFUND AGAINST POST-PETITION TAXES DUE**

The relief set forth on the following pages, numbered two (2) through three (3), is hereby
ORDERED.

DATED: September 30, 2019



Honorable Christine M. Gravelle
United States Bankruptcy Judge

Debtor(s): Saint-Rose, Reginald and Naeemah

Case No.: 16-25152

CONSENT ORDER TO REDUCE OR EXPUNGE NEW JERSEY DIVISION OF TAXATION CLAIMS FOR POST-PETITION INCOME TAXES, PROVIDE FOR FILING OF AMENDED PROOF OF CLAIM AND CREDIT CERTAIN REFUND AGAINST POST-PETITION TAXES DUE
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Upon the motion of William S. Wolfson, Esq., attorney for Reginald and Naeemah Sainte-Rose, Debtors and the consent of the State of New Jersey Division of Taxation ("N.J. Taxation"), by and through its counsel, Valerie Hamilton, Deputy Attorney General, and on notice to Albert Russo, Standing Chapter 13 Trustee, the Court finds and it is hereby ORDERED:

1. The Court finds N.J. Taxation's Proof of Claim Number 24-1 filed on May 16, 2019 in the amount of \$22,382.50 for 2016 and 2017 post-petition New Jersey gross income taxes ("GIT-ER") is an estimated claim that has now been amended and superseded by Claim No. 24-2 in the amount of \$252.30.

2. The Court finds the debtors have filed New Jersey tax returns for the 2016 and 2017 tax years.

3. Per Claim 24-2, the Debtors' gross income tax liability for 2016 is \$252.30.

4. The Debtors' 2017 return indicates that the Debtors are entitled to a refund of \$693.00 for overpayment of GIT-ER taxes by the Debtors' respective employers.

5. The Court hereby authorizes N.J. Taxation to set off the Debtors' 2017 tax refund against the Debtors' 2016 tax debt. The set off of the post-petition refund against post-petition taxes shall not be deemed a violation of the automatic stay.

6. N.J. Taxation shall issue a refund to the Debtors in the amount of \$470.30 on account of the Debtors' overpayment of 2017 New Jersey GIT-ER taxes.

7. In anticipation of the setoff, on September 16, 2019, N.J. Taxation filed an amended Proof of Claim (Claim 24-3), reducing the claim of N.J. Taxation to \$0.

8. The Chapter 13 Trustee shall not make any payment on Claim 24-2.

Debtor(s): Saint-Rose, Reginald and Naeemah

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9. The movant shall serve this order on the Debtors, the Chapter 13 Standing Trustee, N.J. Taxation, the Office of the New Jersey Attorney General and any other party who entered an appearance on the motion within 7 days of entry hereof.

I consent to the form and entry of this Order.

GURBIR S. GREWAL

Attorney General of New Jersey

Attorney for New Jersey Division of Taxation

/s/Valerie Hamilton

BY: 

Valerie Hamilton, Deputy Attorney General
Tax, Bankruptcy and Debt Recovery Section

Dated: 9/20/19

WILLIAM S. WOLFSON, ESQ., L.L.C.

Attorney for Debtors, Reginald and Naeemah Sainte-Rose

By: /s/William S. Wolfson

William S. Wolfson, Esq.

Dated: 9/23/19